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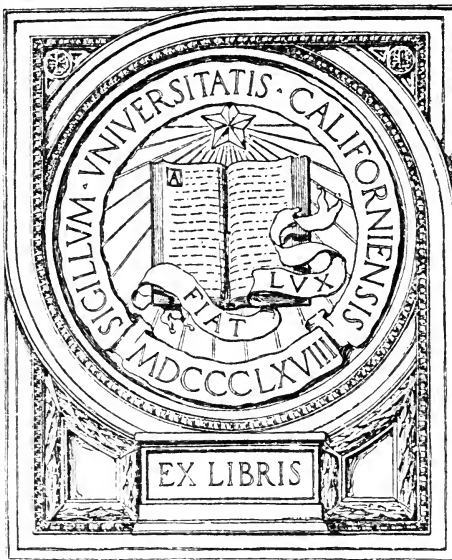
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GIFT OF



MAKERS
SYRACUSE, N. Y.
PAT. JAN. 21, 1908

GIFT
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Revised
Classification
of
Traction Accounts
for the
McMillin Companies



To take effect January 1st, 1907

HE 4351
M18

NO. 1000
ANNEX 10

DEPARTMENTS

Power Plant:

This will include all labor, material and expense in connection with the generation of current, including repairs to buildings and apparatus.

Roadway:

Covering all labor, material and expense connected with the maintenance of roadway, tracks, bridges, culverts, switches and both overhead and under systems.

Rolling Stock:

All labor, material and expenses, such as wages of motor-men, conductors, car-house and car-service employes, and all expense of maintenance in connection with cars, car bodies, electrical equipment of cars and car shed repairs.

General Expense:

All expense items of every nature pertaining to the business in general, and not properly chargeable to other departments.

70 VIII
AMERICAN

GENERAL INDEX

Account and Line Numbers

5000 to 5050	Earnings Accounts.
5050 to 5100	Operation Data.
5100 to 5150	Power Plant Expense.
5150 to 5200	Roadway Expense.
5200 to 5250	Rolling Stock Expense.
5250 to 5300	General Expense.
5300 to 5405	Equipment Data.

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INDEX

Earnings Accounts

5000	Receipts from	Passengers.	7
5001	"	" Chartered Cars.	
5002	"	" Freight.	
5003	"	" Mail.	
5004	"	" Express.	
5005	"	" Track Rentals.	
5009	Gross Earnings from	Operation.	
5010	Operating	Expenses.	
5011	Net Earnings from	Operation.	

EARNINGS ACCOUNTS—Traction Department

No. 5000. Passengers:

Report on this line the total revenue for the period from passengers carried.

No. 5001. Chartered Cars:

Report on this line the total revenue for the period from Chartered Cars.

No. 5002. Freight:

Report on this line the total revenue for the period from freight carried.

No. 5003. Mail:

Report on this line the receipts for the period from Mail Contracts.

No. 5004. Express:

Report on this line the receipts from Express Service.

EARNINGS ACCOUNTS—Traction Department

No. 5005. Rent of Tracks:

Report on this line all receipts for the period from rental of tracks or terminals.

No. 5006. Advertising:

Report on this line all revenue from Advertising for the period.

No. 5009. Gross Earnings from Operation:

Report on this line the Gross Earnings from operations which will be the sum total of lines 5000 to 5008 inclusive.

No. 5010. Operating Expenses:

Report on this line the total operating expenses for the month as shown by line 5016.

No. 5011. Net Earnings from Operation:

Report on this line the Net Earnings from Operation for the month, which will be the difference between lines 5009 and 5010.

INDEX

Power Plant Expenses

- 5100 Boiler Fuel.
- 5101 Water.
- 5102 Boiler Room Labor.
- 5103 Repairs, Boilers and Pipes.
- 5104 Sundry Supplies and Expenses.
- 5105 Total Steam Expense.
- 5106 Steam Heat or Steam for other Departments.
- 5107 Net Steam Expense.
- 5108 Engine and Dynamo Labor.
- 5109 Oil and Waste.
- 5110 Repairs, Engines and Condensers.
- 5111 Repairs, Shafting and Belts.
- 5112 Repairs, Electrical Equipment.
- 5113 Sundry Supplies and Expenses.
- 5114 Repairs General.
- 5115 Sundry Labor.
- 5116 Clerical Salaries.
- 5117 General Supervision.
- 5118 Total Cost Generating Current.
- 5119 Purchased Current.
- 5120 Total Power Plant Expense.

OPERATING EXPENSES—Power Plant

No. 5100. Boiler Fuel:

Charge as used from stock account at rate of cost in boiler room.

- (a) Cost of fuel at plant ; if oil, so state.
- (b) Labor, unloading and handling up to firing floor.

No. 5101. Water:

Charge actual amount used for both boiler feed and condensing purposes. Expense of water for fire protection and sanitary uses should be charged to 5104.

No. 5102. Boiler Room Labor:

Charge to this account wages of firemen and all operating labor in boiler room.

- (a) Firemen and helpers.
- (b) Handling ashes.
- (c) Blowing flues, cleaning boilers, and other sundry boiler room labor.

OPERATING EXPENSES—Power Plant

No. 5103. Repairs, Boilers and Pipes:

Charge with labor and material for repairs to boilers, boiler-feed pumps and steam piping to engine throttle. Include cost of boiler inspection and boiler insurance.

No. 5104. Sundry Supplies and Expenses:

Charge with miscellaneous supplies and expenses for boiler room and general supplies, such as telephone rents, stationery for department, proportion of superintendent's association dues and expenses, and any sundry supplies and expenses that are not chargeable to maintenance of generating apparatus.

No. 5105. Total Steam Expense:

This line should show footings of the items above.

No. 5106. Steam Heat or Steam for other Departments:

This line to be the estimated cost of all of the above items, which is chargeable to steam heat or live steam sold, and is to be deducted from No. 5105. The percentage allowed for steam heat must be deducted from quantity of coal before "Coal per K. W. Hr." or "Watts per Lb. Coal" is calculated.

OPERATING EXPENSES—Power Plant

No. 5107. Net Steam Expense:

On this line show the net steam expense after deducting steam used for steam heating or other departments.

No. 5108. Engine and Dynamo Labor:

Charge in this line the proportion of salary and wages of engineers, helpers, oilers, dynamo attendants and switch-board attendants, that is occasioned by steam generation.

No. 5109. Oil and Waste:

This line to show expenses of oil and waste. Charge actual amount used at cost in stock.

No. 5110. Repairs, Engines and Condensers:

Charge in this item labor and material for repairs to engines and condensers to and including the discharge of condensers and steam supply to condensers.

OPERATING EXPENSES—Power Plant

No. 5111. Repairs, Shafting and Belts:

Charge with labor and material for repairs to line shafting, idlers and belting.

No. 5112. Repairs, Electrical Equipment:

Charge with labor and material for repairs to rheostats, generators, including commutators and brushes, switchboard instruments and switchboard.

No. 5113. Sundry Supplies and Expenses:

This line to show sundry supplies and expenses purchased for generators or their prime movers.

No. 5114. Repairs, General:

Charge with labor and material for repairs to buildings, fences, sidewalks, pavement, and all general repairs not otherwise provided for.

OPERATING EXPENSES—Power Plant

No. 5115. Sundry Labor:

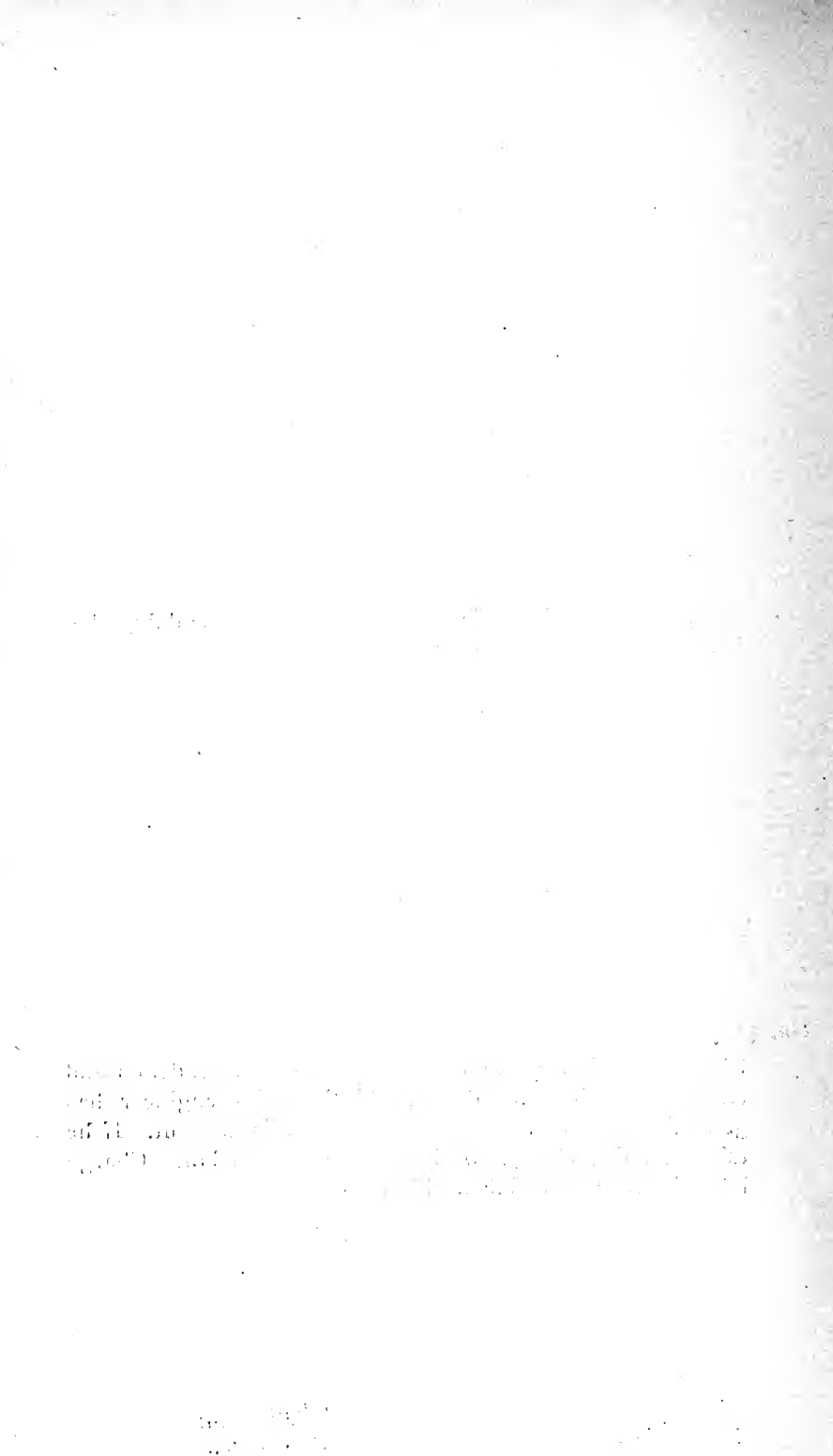
Charge with all general labor at plant, such as watchman, cleaning about buildings and yards.

No. 5116. Clerical Salaries:

Charge with clerical salaries and wages of those doing clerical work at generating plant.

No. 5117. General Supervision:

Charge to this account proportion of superintendent's and electrical engineer's salaries. If the chief engineer has general charge of the plant, charge to this account. If he takes a shift, charge to the engine room labor. Charge labor for tests and trials to this account.



OPERATING EXPENSES—Power Plant

No. 5118. Total Steam Generation:

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No. 5119. Purchased Current:

Show on this line total cost of all current purchased.

No. 5120. Total Power Plant Expense.

Figure 1

INDEX

Roadway Expenses

OPERATION

- 5150 Supervision.
- 5151 Watchman.
- 5152
- 5153
- 5154 Total Operation.

MAINTENANCE

- 5160 Roadway and Track, Labor.
- 5161 " " " Material.
- 5162 Paving and Grading, Labor.
- 5163 " " " Material.
- 5164 Bridges, Culverts and Subways, Labor.
- 5165 " " " " Material.
- 5166 Overhead System, Labor.
- 5167 " " Material.
- 5168 Underground System, Labor.
- 5169 " " Material.
- 5170 Tools and Implements.
- 5171 Total Maintenance.
- 5172 Total Roadway Expense.

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OPERATING EXPENSES—Roadway

No. 5150. Supervision:

Charge to this account wages of Superintendents, Assistants, Clerks and others engaged in superintending maintenance of ways and structures. This account is not intended to include wages of foreman on any particular work.

No. 5151. Watchmen:

Charge to this account the wages of all men engaged as watchmen on ways and structures.

No. 5154.

Show on this line the total expenses of operation in connection with roadway.

OPERATING EXPENSES—Roadway

No. 5160. Roadway and Track, Labor:

No. 5161. Roadway and Track, Material:

Charge to these accounts respectively cost of all labor and material for repairs to roadway and track, including ties, rails joints, special work, crossings, cross-overs, curves, guard-rails, frogs, switches and cross-walks, turn-tables, side tracks, tracks in buildings or on bridges, punching, drilling and cutting rails, including all shop labor on same, wages of roadmasters, track foreman, laborers, time-keepers and others employed on such work. All supplies in connection therewith, such as nuts, bolts, spikes, nut-locks, washers, track chairs, bonds, track rods, etc. When track is taken up, labor on same to be charged to this account whether another track is laid to replace it or not; cost of sprinkling rendered necessary by such repairs.

No. 5162. Paving and Grading, Labor:

No. 5163. Paving and Grading, Material:

Charge these accounts respectively with all labor and material for repairing gravel, cement, asphalt, tar or Belgian block paving, wages of foreman, pavers, laborers and time-keepers engaged on such work; cost of sprinkling rendered necessary by such repairs.

OPERATING EXPENSES — Roadway

No. 5164. Bridges, Culverts and Subways, Labor:

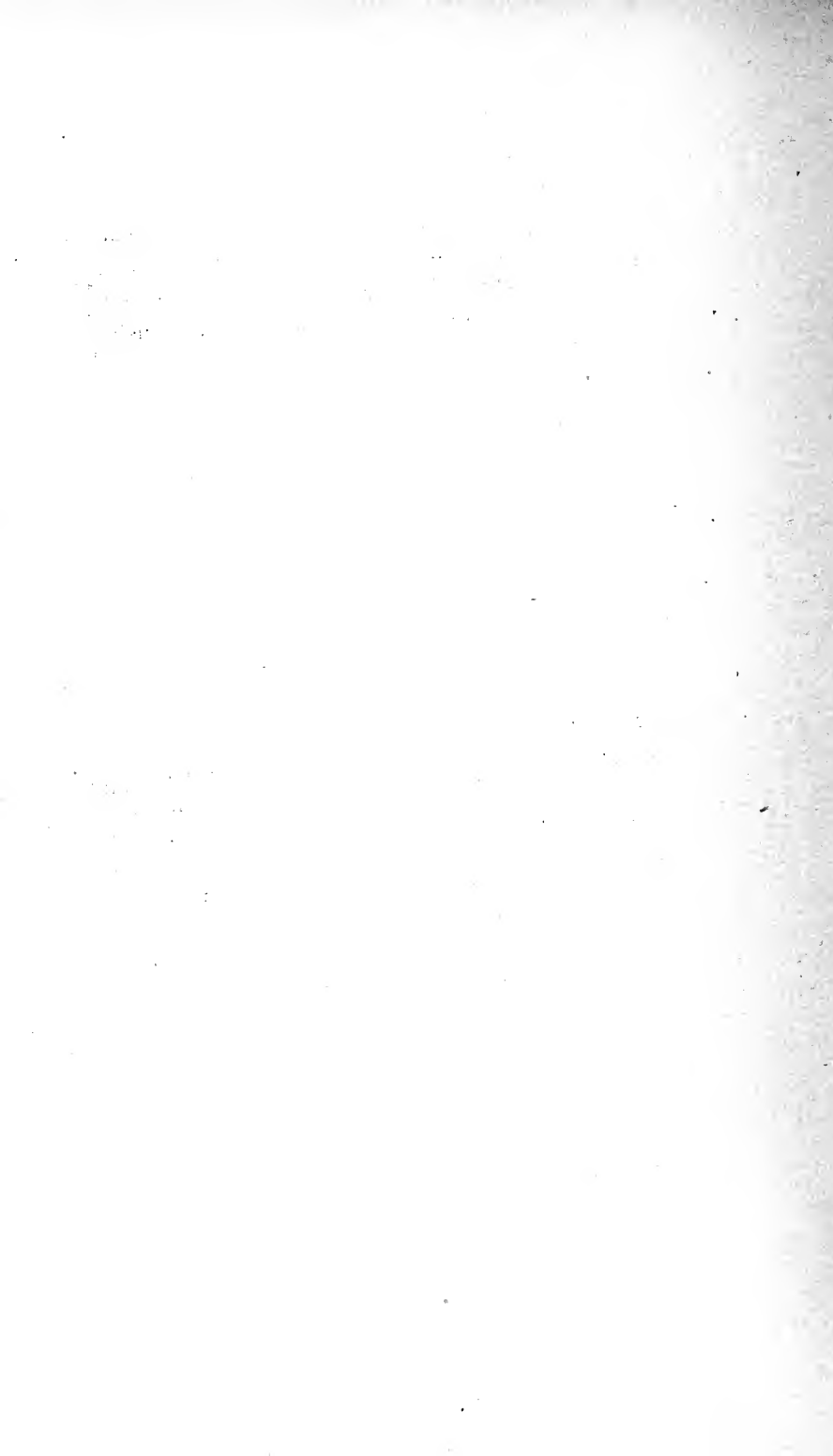
No. 5165. Bridges, Culverts and Subways, Material:

Charge to these accounts respectively the cost of all labor and material for repairs to bridges, culverts and subways, including wages of foreman, bridge builders, carpenters, laborers and all others employed on such work, also planking, timbers, spikes, stone work, brick and other material used in making such repairs.

No. 5166. Overhead System, Labor:

No. 5167. Overhead System, Material:

Charge to these accounts respectively the cost of all labor and material for repairs to trolley, guard and feed wires, poles, cross-arms, hangers, and all appliances for the suspension and insulation of the same, including shop labor on said work; wages of linemen and helpers, cost of resetting and painting poles, cross-arms, also new poles and attachments to replace broken or damaged ones. Overhead construction in buildings or on bridges is included in this account.



OPERATING EXPENSES—Roadway

No. 5168. Underground System, Labor:

No. 5169. Underground System, Material:

Charge to these accounts respectively cost of repairs to underground conduits, feeders, man-holes, etc., wire cables, and all appliances connected therewith, together with all shop work on same; wages of linemen and helpers.

No. 5170. Tools and Implements:

Charge to this account, cost of all repairs and renewals of tools and implements used in connection with maintenance of ways and structures, including rail benders, track jacks, forges, drills, bars, shovels, picks, adzes, tool boxes and carts.

No. 5171. Total Maintenance:

Show on this line the total maintenance expenditures in connection with road expenses. This amount will be the sum total of lines 5160 to 5170 inclusive.

No. 5172. Total Roadway Expense:

Show on this line the total operation and maintenance expenditures in connection with roadway expenses. This amount will be the sum total of lines 5154 and 5171.

INDEX

Rolling Stock Expenses

OPERATION

- 5200 Supervision.
- 5201 Wages—Conductors.
- 5202 Wages—Motormen.
- 5203 Wages—Other Car Service Employees.
- 5204 Wages—Other Car House Employees.
- 5205 Car and Motor Supplies.
- 5206 Heating Cars.
- 5207 Lighting Cars.
- 5208 Miscellaneous Transportation Expense.
- 5209 Cleaning, Watering and Sanding Track.
- 5210 Removal of Ice and Snow.
- 5211 Total Operation Expense.

MAINTENANCE.

- 5220 Supervision.
- 5221 Car Bodies Maintenance, Labor.
- 5222 Car Bodies **Maintenance, Material.**
- 5223 Painting and Varnishing, Labor.
- 5224 Painting and Varnishing. Material.
- 5225 Car Truck Maintenance, Labor.
- 5226 Car Truck Maintenance, Material.
- 5227 Car Electric Equipment, Labor.
- 5228 Car Electric Equipment, Material.
- 5229 Miscellaneous Equipment, Labor.
- 5230 Miscellaneous Equipment, Material.
- 5231 Tools and Machinery Maintenance, Labor.
- 5232 Tools and Machinery Maintenance, Material.
- 5233 Car Shed Repairs, Labor.
- 5234 Car Shed Repairs, Material.
- 5235 Miscellaneous Expense.
- 5236 Total Maintenance Expense.
- 5237 Total Rolling Stock Expense.

OPERATING EXPENSES—Rolling Stock

No. 5200. Supervision:

Charge to this account wages of superintendent, assistants, clerks, inspectors, and others engaged in superintending operation of rolling stock.

No. 5201. Wages, Conductors:

Charge to this account all wages of conductors.

No. 5202. Wages, Motormen:

Charge to this account all wages of motormen.

No. 5203. Wages, Other Car Service Employees:

Charge to this account all wages of starter, transfer agents, switch tenders, and other car service labor.

No. 5204. Wages, Other Car House Employees:

Charge to this account wages of car shifters, car, motor and building cleaners, wipers and oilers, lamp and head light tenders, motor inspectors, watchmen, and other car station men not making repairs.

OPERATING EXPENSES—Rolling Stock

No. 5205. Car and Motor Supplies:

Charge to this account supplies for car and motor cleaning and oiling, such as soap, chamois, waste, brooms, water, oil, etc.

No. 5206. Heating Cars:

Charge to this account cost of fuel used in cars, kindling, including labor of sawing and splitting same, putting in and removing heaters and pipes at beginning and end of season, coal, hods, fire shovels, pokers, etc.

No. 5207. Lighting Cars:

Charge to this account the cost of incandescent lamps, oil lamps, chimneys, illuminating oils, wicks, etc.

No. 5208. Miscellaneous Transportation Expenses:

Charge to this account wages and expense of secret service, cost of getting derailed cars on track, removing obstructions and wreckage, tools for motormen, conductors, punches, badges, etc. Fuel and supplies for heating and lighting, car stations.

OPERATING EXPENSES—Rolling Stock

No. 5209. Cleaning, Watering and Sanding Track:

Cost of cleaning, watering and sanding track, including wages of curve greasers and cleaners; cost of sand, including hauling, drying and distributing same, tools and supplies used in connection therewith.

NOTE: Sprinkling rendered necessary by reason of construction or repairs of track or paving is not chargeable to this account.

No. 5210. Removal of Ice and Snow:

Charge to this account all wages of men engaged in operating snow plows, sweepers, scrapers, salters, brooms, shoveling and cost of removing snow and ice, whether done by Company or otherwise. Tools, supplies and expenses including salt delivered in Company's houses or bins and expense of distributing same. Incidental expenses, meals of workmen, etc.

NOTE: This account does not include rattan or other materials for repairing snow plows, sweepers, etc. See miscellaneous equipment, Maintenance, accounts Nos. 5229 and 5230.

No. 5211. Total Operation:

Show on this line the total operating expenditures incidental to rolling stock. This amount will be the sum total of lines 5200 to 5210 inclusive.

OPERATING EXPENSES—Rolling Stock

No. 5220. Supervision:

Charge to this account wages of superintendents, assistants, clerks, and others engaged in superintending maintenance of rolling stock.

No. 5221. Car Bodies Maintenance, Labor:

No. 5222. Car Bodies Maintenance, Material:

Charge to these accounts respectively the cost of all labor and material for repairs of passenger car bodies including roofs, bonnets, window and deck lights, platforms, sashes, bumpers, gate steps, grab handles, curtains and curtain fixtures, car seats, and covering for seats, stoves and stove fixtures, pipes, etc., electroliers, head lights, stationary fare registers, gongs, bells, bell cord fixtures, brass fixtures and trimmings, signs and sign fixtures, sand boxes, hand straps, floor mats, break staffs or appliances, also scrapers attached to car bodies.



OPERATING EXPENSES—Rolling Stock

No. 5223. Painting and Varnishing, Labor:

No. 5224. Painting and Varnishing, Material:

Charge to these accounts respectively, the cost of all labor and material for painting, varnishing and lettering passenger car bodies and signs, fenders, trucks, or other parts of a car.

No. 5225. Car Truck Maintenance, Labor:

No. 5226. Car Truck Maintenance, Material:

Charge to these accounts respectively cost of all labor and material for repairs to passenger car trucks, including wheels, axles, draw bars, truck frames and other parts, pedestal springs, breaks and appliances, brake shoes, fenders, pilots, life guards, bases, oil boxes, etc.

OPERATING EXPENSES — Rolling Stock

No. 5227. Car Electric Equipment Maintenance, Labor:

No. 5228. Car Electrical Equipment Maintenance, Material:

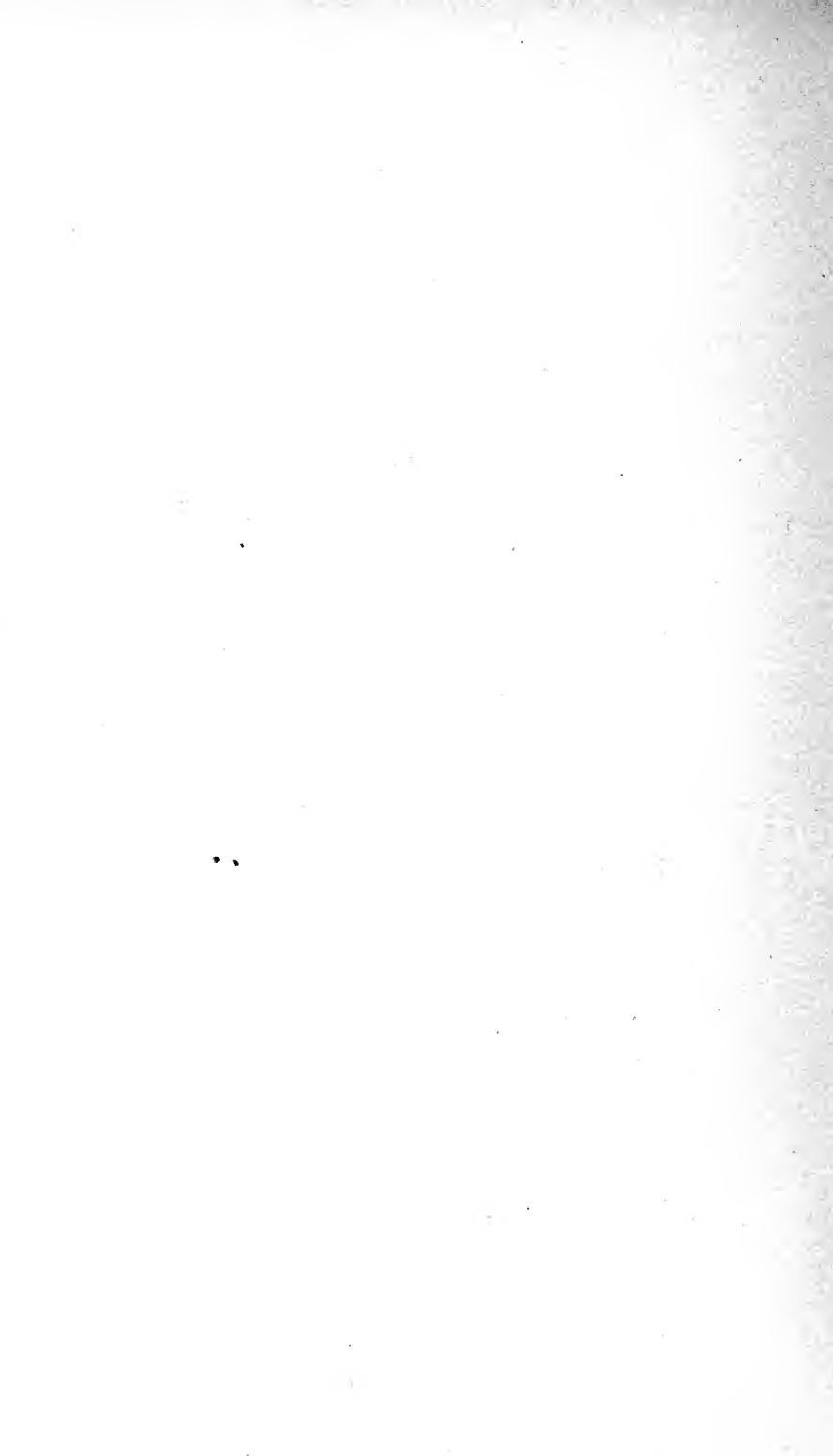
Charge to these accounts respectively the cost of all labor and material for repairs to motors, including armatures and their parts, fields and their parts, commutators and their parts, gears, gear cases, brasses and supports, pinions, bearings and brush holders, controllers, controller resistances and their parts, rheostats and lightning arresters, cut-out boxes, wiring and connections for power, light and heat circuits, trolley wheels, forks, poles, bases, bushings and fuse boxes; cost of shifting summer and winter equipment.

No. 5229. Miscellaneous Equipment Maintenance, Labor:

No. 5230. Miscellaneous Equipment Maintenance, Material:

Charge to these accounts respectively the cost of all labor and material for repairing and painting freight, mail, express, supply, water sprinkling, sand, salt and lime cars, snow plows, sweepers, scrapers, and all snow equipment including their trucks. Dummy engines and their parts.

NOTE: This account does not include scrapers on passenger cars. Cost of such repairs should be charged to accounts Nos. 5221 and 5222.



OPERATING EXPENSES—Rolling Stock

No. 5231. Tools and Machinery Maintenance, Labor:

No. 5232. Tools and Machinery Maintenance, Material:

Charge to these accounts respectively cost of all labor and materials for repairs to shop tools and machinery, engines, boilers, shafting, belts, motors, tools, lathes, planers, shapers, cranes, anvils, bellows, forges, blacksmiths', carpenters', and painters' tools, and any other tools used in the repair shop.

No. 5233. Car Shed Repairs, Labor:

No. 5234. Car Shed Repairs, Material:

Charge to these accounts respectively all labor and material for repairs to all buildings (except power plant buildings), including permanent fixtures, such as plumbing, drainage, sewer, gas and water pipes, heating and lighting apparatus and fixtures, pits in car houses and shops, sidewalks, out-houses, fences, etc., street paving in front of and adjacent to car sheds. Charge to this account cost of heating and lighting car sheds.

NOTE: Repairs to tracks or overhead construction in buildings are not chargeable to this account.

OPERATING EXPENSES—Rolling Stock

No. 5235. Miscellaneous Expense:

Charge to this account cost of heating and lighting car sheds and repair shops, fuel, gas and illuminating oils used for this purpose. Also cost of cleaning shops and all miscellaneous supplies not chargeable to a specific account.

No. 5236. Total Maintenance Expense:

Show on this line the total maintenance expenditure incidental to rolling stock. This amount will be the sum total of lines 5220 to 5235 inclusive.

No. 5237. Total Rolling Stock Expense:

Show on this line the total operation and maintenance expenditures in connection with rolling stock. This amount will be the sum total of lines 5211 and 5236.

INDEX

General Expenses—Executive Department

- 5250 Executive Salaries.
- 5251 Clerical Salaries.
- 5252 General Office Expense.
- 5253 Incidental Expense.
- 5254 Rent of Office.
- 5255 Legal Expenses and Claims.
- 5256 Rental of Tracks or Terminals.
- 5257 Rental of Buildings.
- 5258 Total.
- 5259 Advertising and Attractions.
- 5260 Taxes.
- 5261 Total General Expenses.

OPERATING EXPENSES

General Expenses—Executive Department

No. 5250. Executive Salaries:

Charge the salaries of President, Vice President, Secretary, Treasurer, Auditor, General Manager, and all other officers whose jurisdiction extends over the entire business, including fees for salaries of Directors; also fees of transfer Agents, Registrars of Stock and Bonds and Fiscal Agent.

NOTE: Where an Executive Officer assumes the work of Superintendent of Roadways, or rolling stock, a proper proportion of his salary should be charged to that department, according to the class of work performed.

No. 5251. Clerical Salaries:

Charge with Salaries and Wages of all Clerks connected with General Office, except such as may be directly engaged in roadway or rolling stock departments. Salaries of clerks connected with power plant, roadway, or rolling stock departments to be charged to those departments as provided.

OPERATING EXPENSES

General Expenses—Executive Department

No. 5252. General Office Expense:

Charge with all books and blanks for general office, desk supplies, rubber stamps, and pads required for use in the general office, postage for the general office, miscellaneous items, such as messengers, ice, towel supply, directories, premium or surety bonds of officers, telephones, telegrams, etc., and exchange on drafts or remittances.

NOTE: Telegrams for special departments will be charged to expenses of such departments.

No. 5253. Incidental Expense:

Charge with cost of publishing annual reports in newspapers, advertising notices of stockholders' meetings, dividend notices and other corporation and financial notices of a general character, travelling expenses of general officers and others connected with the general office, association dues and expenses attending meetings, newspapers and periodicals, and contingent expenses of management not otherwise provided for.

OPERATING EXPENSES

General Expenses—Executive Department

No. 5254. Rent of Offices:

Charge with rent paid for offices including proper proportion of expense for light, heat and janitor service. If office property is owned by the Company, charge an amount equal to the rental value of the property to this account, and credit same to Miscellaneous Net Earnings Account No. 23. Taxes, insurance and repairs on office property owned by Company will be charged to account No. 23 also.

No. 5255. Legal Expenses and Claims:

Charge this account with salaries, fees and retainers paid for services of council, or attorneys, including amounts paid to arbitrators of disputed questions, premiums on liability insurance, salaries of claim agent and assistants, clerks, stenographers and others employed in this department, wages paid disabled employes, wages and expenses of surgeons, doctors, coroners, undertakers, witnesses and others; hospital, nursing attendance and medical supplies; payments made in settlement of all claims on account of persons or animals killed, or property damaged.

OPERATING EXPENSES

General Expenses—Executive Department

No. 5256. Rental of Tracks or Terminals:

Charge this account with all amounts paid for use of other companies' tracks or terminals.

No. 5257. Rental of Buildings:

Charge this account with all rentals for lands or buildings not otherwise provided for.

No. 5258. Total:

This line is the sum of lines 5250 to 5257 inclusive.

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OPERATING EXPENSES
General Expenses—Executive Department

No. 5259. Advertising and Attractions:

Charge to this account cost of printing posters, dodgers, newspaper ads, and all advertising matter, including cost of distributing same, music and attractions of every nature to promote or increase traffic.

No. 5260. Taxes:

Charge monthly with 1-12 of the estimated annual levy for city, county and state taxes for all purposes, crediting the same to Taxes Accrued Account, correcting estimate when necessary. When payment is made, charge the latter account.

No. 5261. Total General Expenses:

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